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Examples of Class 2 Property Include:

Computerized Assembly Machinery Library Materials/Books

Computer Integrated Manufacturing Machinery Motel & Hotel Linen

Computer Integrated Fabrication Machinery Pallets, Wood

Computerized Machine Lathes Silverware

Gamma Camera Systems Uniforms

Other Computer Integrated Machinery

The following schedule is recommended for valuing Class 2 property in the 2011 assessment year:

Year	of Acquisition	Percent Good of Acquisition Cost
2010		86%
2009		74%
2008		67%
2007		58%
2006		49%
2005		38%
2004		28%
2003	and prior	14%

Class 2, Computer Integrated Machinery, is Defined as:

1. Machinery and the computer sold as a single unit. If the machine and computer are purchase as separate units, the machine must be valued as Class 8 property and computer as Class 12 property.
2. Machinery which cannot operate without the computer and computer cannot perform functions outside the machine.
3. Machinery able to perform multiple functions and is controlled by a programmable central processing unit.
4. The total cost of the machine and computer combined is depreciated as a unit for income tax purposes.
5. The capabilities of the machine cannot be expanded by substituting a more complex computer for the original.